

ENTERPRISE ZONE SALES AND USE TAX
EXEMPTION CERTIFICATE FOR BUILDING MATERIALS

This certificate may be executed only for those purchases of building materials which will be used in remodeling, rehabilitation or new construction in an enterprise zone so as to qualify for exemption from sales and use tax under Kentucky Revised Statute 154.45-090(2). This exemption does not apply to materials used in normal repairs and maintenance of existing structures. See Kentucky Regulation 306 KAR 1:010 for further detail. Any person who makes improper use of this certificate is subject to such penalties as provided by law. ***Purchases made after December 31, 2004, for installations in Covington or Ashland are not eligible for the enterprise zone exemption. The Louisville and Hickman enterprise zones expired effective December 31, 2003.**

THE UNDERSIGNED HEREBY CERTIFIES: That the building materials to be purchased from

Name and Address of Vendor

will be used within an enterprise zone as required by KRS 154.45-090(2) and will be permanently installed at* _____

Cost of property to be purchased _____ Description _____

The undersigned agrees that in the event it is determined that any of the property described above is not tax-exempt, the undersigned will immediately report and pay to the Department of Revenue the required tax measured by the purchase price of the property.

IMPORTANT: Form to be executed in duplicate. Exemption will be disallowed if complete and correct information is not furnished. The use of this certificate by the purchaser does not constitute the issuance of a blanket certificate. Purchasers must issue a separate certificate for each exempt transaction.

Under the penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

Name of Business or Person
Entitled to Exemption

Name of Contractor under Contract
with Person Entitled to Exemption

Authorized Signature

Title

Contractor's Sales or Use Tax Account Number
(If Applicable)

Date _____

Address _____

Name of Subcontractor

By _____
Signature Title

Date _____

Address _____

Contractor's Note: This certificate may not be used to purchase construction equipment or consumable supplies used in fulfilling a contract.

Caution: A seller of tangible personal property accepting or soliciting certificates shall be relieved from the sales and use tax only if he maintains a file of these certificates for a period of not less than four years as provided by KRS 139.720.

(To be valid, this form must be executed in duplicate. Original to be retained by the seller, copy must be mailed by the seller to the Kentucky Department of Revenue, Frankfort, Kentucky 40619, with the appropriate month's return.)

COPY DISTRIBUTION: WHITE—Seller CANARY—Department of Revenue